

DOCUMENT RESUME

ED 172 441

EA 011 881

TITLE Patterns of Government for Wisconsin School Districts. Revised.

INSTITUTION Wisconsin State Dept. of Public Instruction, Madison. Div. for School Board and Administrator Services.

PUB DATE 76

NOTE 16p.; Page 6 may be marginally legible

EDRS PRICE MF01/PC01 Plus Postage.

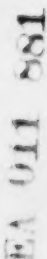
DESCRIPTORS Elementary Secondary Education; *Governance; Political Power; Responsibility; *School Districts; State School District Relationship

IDENTIFIERS *Wisconsin

ABSTRACT

This publication outlines the characteristics of the five kinds of Wisconsin school districts: the common school district, the union high school district, the city school district, the unified school district, and the city of the first class. The report discusses general characteristics, annual meetings, school board duties and powers, mechanisms for audits, tax levies, taxation of attached territory, disbursements, construction work, and the sinking fund. (JM)

* Reproductions supplied by EDRS are the best that can be made *
 * from the original document. *



Introduction

Local school districts are unique to the United States where education has been clearly established as a function of the state, but where considerable responsibility for the operation, control and support of schools has been delegated to the local school districts. With powers conferred by the state, districts have assumed such responsibilities as planning and administering the school budget, levying taxes, employing and supervising personnel, constructing and equipping buildings, and determining curriculum content. Although legally a creature of the legislature, which can abolish, combine, or create districts, and abrogate or modify their powers as it sees fit, the local school district remains the basic instrument of governance over the schools. A school district comprises the area served by a school system under a single board of education. The locally elected board is the legally designated governing body with the responsibility for the care, control and management of the property and affairs of the district.

The school district provides the organizational structure needed to marshal and utilize the resources available for educational purposes in making available the types of educational programs and services to children and youth considered essential and desirable. It is not an end in itself but rather, along with staff members, facilities, equipment and materials, a means of providing the setting in which learning can best take place.

Our State Constitution directed the establishment of district schools "... which shall be as nearly uniform as practicable. . ." The development of educationally sound and financially adequate districts serving all areas of the state is essential if this goal of equal and quality educational opportunities for all Wisconsin children and youth is to be realized.

A district is considered adequate if it is capable of providing "... a comprehensive school program of offerings and services which meet the present and future educational needs of the children. . . and which can function with efficiency and at a justifiable cost to the local taxpayer and to the state." (s. 116.51(2) Wisconsin Statutes) So long as the district is able to effectively and efficiently provide for the educational needs of the area it serves, it can be considered a satisfactory unit, but when it is unable to do the job for which it has been created, it traditionally has been modified. School district organization, therefore, has never been permanent or static nor was it ever intended to be. Changes in school district organization are a normal, on-going process necessary to keep pace with changing needs, expectations, and conditions. Through the years school districts in Wisconsin have undergone continual and more dramatic changes in types and numbers than any other type of governmental unit. These changes are shown in the following table:

Changes in the Types and Numbers of
WISCONSIN SCHOOL DISTRICTS—1937 to 1976

School Year	COMMON SCHOOL DISTRICTS					OTHER TYPE DISTRICTS				Total Dists.
	Elementary Districts				Total K— or 1-12	Union High School (9-12)	City School (K-12)	Unified (K-12) ^a	City of First Class (K-12)	
	Non-Oper.	One-Room Rural	Two or More Teachers	Total Elem.						
1937-38	472	6,181	698	7,351	240	82	103	—	1	7,777
1947-48	1,074	3,845	679	5,618	231	81	114	—	1	6,045
1957-58	29	2,380	741	3,150	222	80	115 ^b	—	1	3,568
1967-68	5	6	97	102	310	20	47 ^b	14	1	494
1975-76	0	0	52	52	312	11	42 ^c	17	1	435
Change 1937-1975	-472	-6,181	-646	-7,299	+72	-71	-61	+17	NC	-7,342
Percent Change	-100	-100	-92.6	-99.2	+30.0	-86.6	-59.2	+100 ^a	NC	-94.4

Revised January 1976

^a The unified district plan of school government created by the legislature in 1959.

^b Includes two city elementary districts.

^c Includes one city elementary district.

Types of Wisconsin School Districts

All territory in the state must be included in a school district operating both elementary and high school grades, or in a district operating elementary school grades and a district operating high school grades. All districts have school boards responsible for the control and management of the property and affairs of the school district, however, the ultimate local authority rests with the electors of the district. There are five different types of school districts in Wisconsin of which the common school district is by far the most prevalent. All types of districts except elementary and union high school districts are 12-grade districts and operate both elementary and high school grades. All districts are fiscally independent and separate, independent entities except city school districts. The different types of districts and their basic unique characteristics are:

1. **COMMON SCHOOL DISTRICT**—has an annual meeting, at which any district elector is eligible to attend, speak, and vote. The budget and tax levy is approved by the electors at this meeting. At one time the one-room rural school district, with over 6,000 in operation, was the most numerous type of common school district in the state, however, none of these districts exist today. There are the following two types of common school districts operating today:

- a. Elementary districts operating grades K or 1-8 with three or more teachers.
- b. K-12 or twelve grade districts.

2. **UNION HIGH SCHOOL DISTRICT**—provides programs for high school grades (9-12) only with elementary programs provided by underlying separate common elementary school districts. These districts have an annual meeting, are administered in the same way, and are governed by the same basic laws as common school districts.

3. **CITY SCHOOL DISTRICT**—the only fiscally dependent district. The school budget is prepared and administered by the board of educa-

tion but must be approved by a fiscal board. There is no annual meeting of electors. Title of all school district property is held by the city.

4. **UNIFIED SCHOOL DISTRICT**—the newest type of Wisconsin school district created by the legislature in 1959. A unified district does not hold an annual meeting. The board of education, which is directly responsible to the electors, has the powers of the common school district annual meeting. This type of school districts was designed to incorporate the best features of the common and city school districts especially to meet the needs of larger school systems emerging in urban and urban-rural areas.

5. **CITY OF THE FIRST CLASS**—Milwaukee is the only school district of this type, which is also known as a special charter district because one entire chapter of the state statutes, Chapter 119, is devoted to it. It is a fiscally independent district administered by a 15-member board of education which operates very much like a unified district with the exception of tax limitations for operation and debt retirement.

Types and Numbers of
WISCONSIN SCHOOL DISTRICTS
(Jan., 1976)

SCHOOL DISTRICT TYPES	Number	Pct. of Total
1. Common School Districts	364	83.7%
Grades K— or 1—8	52	
Grades K— or 1—12	312	
2. Union High School Districts	11	2.5
3. City School Districts	42	9.7
Grades K—8	1	
Grades K—12	41	
4. Unified Districts	17	3.9
5. City of the First Class (Milwaukee)	1	0.2
TOTALS	435	100.0%

A Comparison of Some of the Basic Characteristics of COMMON, CITY, AND UNIFIED SCHOOL DISTRICTS IN WISCONSIN

CHARACTERISTICS	TYPE OF SCHOOL DISTRICTS		
	COMMON SCHOOL DISTRICTS ^a	CITY SCHOOL DISTRICTS	UNIFIED SCHOOL DISTRICTS
ADMINISTRATIVE CONTROL	School board and electors at the annual school district meeting (s. 120.10, 120.12).	School Board and fiscal board. The city council and presidents of villages and chairmen of towns affected comprise the fiscal board (s. 120.50) ^b	School Board - no annual meeting and school board is directly responsible to the electors (s. 120.75).
SCHOOL BOARD			
Number of Members	3, 5, 7, or 9 members elected at large or at large to numbered seats; up to 11 members with an area plan of apportionment. (s. 120.02)	3, 5, 7, or 9 members if elected at large or at large to numbered seats, or more members if by aldermanic districts (s. 120.42, 43). City treasurer is also school district treasurer (s. 120.48).	5, 7, or 9 members elected at large; may adopt an area plan of apportionment (s. 120.72) or elect to numbered seats (s. 120.02)
When Elected	Elected at large at spring election (s. 120.06)	Elected at large or by wards at spring election. ^c	Elected at large at regular spring election (s. 120.73).
When Office Assumed	4th Monday in April	4th Monday in April	4th Monday in April
OWNERSHIP OF SCHOOL PROPERTY	Title is held in the name of the school district (s. 120.12(1)).	Title is held in the name of the city (s. 120.49(4)).	Title is held in the name of the school district (s. 120.71(1)).
FISCAL CONTROL			
Annual Budget	Budget prepared by school board and submitted directly to electors for approval at budget hearing at time of annual meeting (s. 65.90(4)). The board may, on or before the 3rd Monday in October, increase or decrease the levy voted to operate and maintain the schools if it is found to be insufficient or in excess of the amount needed (s. 120.12(3)).	Budget is prepared by the school board and submitted to the fiscal board for approval (s. 120.49(4)). Fiscal board members have one vote for each \$200,000 of equalized valuation (s. 120.50). Duly noticed budget hearing conducted by fiscal board (s. 65.90).	Budget is prepared by the school board and submitted to the electors at a duly noticed budget hearing (s. 65.90).
Fiscal Year	July 1 through June 30 following	Calendar year (same as city's)	July 1 through June 30 following
Tax Levy Authorization	Annual meeting (s. 120.10) and school board (s. 120.12(3)).	Fiscal board (s. 120.51). ^b	School board (s. 120.75).
Long-Term Loans	Constitution limits indebtedness to 10% of the equalized valuation in K-12 districts, 5% in all others. (Article XI, Section 3, and s. 67.)	Constitutional limitation of 10% of the equalized valuation of the district.	Constitutional limitation of 10% of the equalized valuation of the district.
Authorization and Approval of Loans in Excess of \$5,000	Initial resolution by board or by electors must be approved by electors at annual or special district meeting. Loan approved by electors at a referendum (s. 67.05). School board may borrow on own resolution pursuant to s. 67.12(12) subject to referendum. ^d	Initial resolution must be supported by a two-thirds vote of the city council or fiscal board. A petition signed by 15% of the electors can require that a resolution be adopted by the council or referred to a vote by the electors. Loan must be approved by electors at a referendum when petitioned (s. 67.05).	Bond issues and loans in excess of \$5,000 pursuant to s. 67.05 or 67.12(12), must be approved by the electors in a referendum (s. 120.75).

^a Also applicable to union high school districts (s. 120.001).

^b - When city and city school district boundaries are coterminous, the city council is also the fiscal board. There are only 3 such districts in the state.

^c - Although Wisconsin statutes make it possible for city school district boards to be appointed by the mayor or city council (s. 120.43), all school boards are now elected.

^d - Districts with no cities or incorporated villages may approve bond issue at a special school meeting. (s. 67.05(6)).

Common School Districts

GENERAL CHARACTERISTICS

1. Most common school districts operate both elementary and high school grades although some operate elementary grades only. Territory in a common elementary district must also be in a union high school district.
2. The common school district has an annual meeting of electors which has broad powers and authority including voting taxes for the operation of the schools and for other purposes specified by law.
3. Boards may have 3, 5, 7, or 9 members elected at large, or at large to numbered seats, or up to 11 members with an apportionment plan.
4. Common school districts budget on a July 1 to June 30 fiscal year.

120.10 POWERS OF ANNUAL MEETING. The annual meeting of a common or union high school district may:

- (1) **CHAIRMAN AND CLERK.** Elect a chairman and, in the absence of the school district clerk, elect a person to act as the clerk of the meeting.
- (2) **ADJOURNMENT.** Adjourn from time to time.
- (3) **SALARIES OF SCHOOL BOARD MEMBERS.** Vote annual salaries for school board members. In a school district operating only schools with 2 teachers or less the annual salary of the school district president, the school district treasurer and any other members of the school board, except the school district clerk, may not exceed \$100 each, and the annual salary of the school district clerk may not exceed \$125, except that in a school district which does not operate schools, the annual salary limitations shall be \$20 and \$25 respectively.
- (4) **REIMBURSEMENT OF SCHOOL BOARD MEMBERS.** Authorize the payment of actual and necessary expenses of a school board member when traveling outside the school district in the performance of his duties and the reimbursement of a school board member for actual loss

of earnings, not exceeding \$15 per day, when his duties require him to be absent from his regular employment.

(5) **BUILDING SITES.** Designate sites for school district schoolhouses or teacherages and provide for the erection thereon of suitable buildings or for the lease of suitable buildings for a period not exceeding 20 years with annual rentals as fixed by the lease.

(6) **TAX FOR SITES, BUILDINGS AND MAINTENANCE.** Vote a tax to purchase or lease suitable sites for school buildings, to build, rent, lease or purchase and furnish, equip and maintain schoolhouses, teacherages or outbuildings. Such tax may be spread over as many years as are required to pay any obligations approved or authorized at the annual meeting including rental payments due in future years under an authorized lease.

(7) **TAX FOR TRANSPORTATION VEHICLES.** Vote a tax to purchase, operate and maintain transportation vehicles and to purchase liability insurance for such vehicles, and to finance contracts for the use and services of such vehicles.

(8) **TAX FOR OPERATION.** Vote a tax for the operation of the schools of the school district.

(9) **TAX FOR DEBTS.** Vote a tax necessary to discharge any debts or liabilities of the school district.

(10) **SCHOOL SINKING FUND.** Vote a tax to create a sinking fund under s. 67.11 for the purpose of financing all current and future capital expenditures and for paying all current bonded indebtedness for capital expenditures. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a separate sinking fund. Such money shall not be used for any other purpose, except as provided by s. 67.11(1), or be transferred to any other fund except by authorization by a two-thirds majority vote of the total number of electors of the school district.

(11) **TAX FOR RECREATION AUTHORITY.** Vote a tax for the purposes specified in s. 66.527.

(12) **SALE OF PROPERTY.** Authorize the sale of any property belonging to and not needed by the school district. If a school site or other lands are to be abandoned which were acquired or are held upon condition that they revert to the prior owner when no longer used for school purposes, the school board shall sell any school buildings thereon or move them to another site within 8 months after the school buildings cease to be used for school purposes or the site ceases to be maintained as a school district playground or park.

(13) **SCHOOL TERM.** Fix the number of days school shall be held during the school term at not less than 180 days. If the annual meeting does not fix the number of days, the school board shall fix the number of days. A subsequent school district meeting or school board shall act only to change the number of days school shall be held during the school term.

(14) **LEGAL PROCEEDINGS.** Direct and provide for the prosecution or defense of any action or proceedings in which the school district is interested.

(15) **TEXTBOOKS.** Authorize the school board to furnish textbooks under conditions prescribed by the annual meeting or by the school board. The authorization shall continue in effect until revoked by a subsequent annual meeting.

(16) **SCHOOL LUNCHES.** Direct the school board to furnish school lunches to the pupils of the school district and appropriate funds for that purpose.

(17) **NURSES AND DENTISTS.** In counties having a population of less than 500,000, authorize the school board to employ public health nurses and licensed dentists and vote a tax for that purpose.

(18) **AGREEMENTS WITH BUILDING CORPORATIONS.** Authorize the school board to make agreements with school building corporations under s. 120.19.

(19) **CONSOLIDATION OF HIGH SCHOOLS.** In a union high school district, vote to consolidate schools or to discontinue a school where more than one high school is operated by the school district.

120.11 SCHOOL BOARD MEETINGS AND REPORTS. (1) The school board in a common or union high school district shall hold a regular

meeting at least once each month at a time and place determined by the school board and may hold special school board meetings under sub. (1). A majority of the elected school board members constitute a quorum at a regular or special school board meeting. The school district president shall preside at school board meetings and, in his absence, the school board may select another school board member to preside. The school district clerk shall record the minutes of the school board meetings and, in his absence, the school board may select another school board member to act as the clerk of the meeting.

(2) **SPECIAL SCHOOL BOARD MEETINGS.** A special school board meeting shall be held upon the written request of any school board member. The request shall be filed with the school district clerk or, in his absence, the school district president who shall notify in writing each school board member of the time and place of the special school board meeting at least 24 hours before such meeting. The notice shall be delivered to each school board member personally or shall be left at the usual place of abode of the school board member. A special school board meeting may be held without prior notice, if all school board members are present and consent, or if every school board member consents in writing even though he does not attend.

(3) **ANNUAL REPORT OF RECEIPTS AND EXPENDITURES.** Before the annual meeting, the school board shall meet to examine the accounts of the school district treasurer and to prepare a full, itemized written report which shall be presented and read at the annual meeting. The report shall state all receipts and expenditures of the school district since the last annual meeting, the current cash balance of the school district, the amount of the deficit and the bills payable of the school district, the amount necessary to be raised by taxation for the support of the schools of the school district for the ensuing year and the amount required to pay the interest and principal of any debt due during the ensuing year. The report also shall include the budget summary required under s. 65.90. The school district clerk shall copy the report, with the action taken thereon, and all other proceedings of the annual meeting in full in the school district record book.

(4) **PUBLICATION OF SCHOOL BOARD MEETING PROCEEDINGS.** The proceedings of a school board meeting shall be published within 45 days after the meeting as a class 1 notice,

under Ch. 985, in a newspaper published in the school district, if any, or published by school district-wide distribution prepared and directed by the school board and paid out of school funds. If there is no newspaper published in the school district, the proceedings shall be posted or published as the school board directs. For the purpose of publication, the proceedings shall include the substance of every official action taken by the school board at the meeting and a statement of each receipt and expenditure exceeding \$100, but salaries may be listed in the aggregate.

120.12 SCHOOL BOARD DUTIES. The school board of a common or union high school district shall:

(1) **MANAGEMENT OF SCHOOL DISTRICT.** Subject to the authority vested in the annual meeting and to the authority and possession specifically given to other school district officers, have the possession, care control and management of the property and affairs of the school district.

(2) **GENERAL SUPERVISION.** Visit and examine the schools of the school district, advise the school teachers and administrative staff regarding the instruction, government and progress of the pupils and exercise general supervision over such schools.

(3) **TAX FOR OPERATION AND MAINTENANCE.** (a) On or before the 3rd Monday in October, determine the amount necessary to be raised to operate and maintain the schools of the school district if the annual meeting has not voted a tax sufficient for such purposes for the ensuing school term. The school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified to him and enter it on the tax rolls as other school district taxes are assessed and entered.

(b) **DETERMINING AND CERTIFYING SCHOOL TAX** If a tax sufficient to operate and maintain the schools of a school district for the ensuing school year has not been determined, certified and levied prior to the effective date of school district reorganization, except an attachment to a city school district, affecting any territory of the school district, the school board of the reorganized school district shall determine, on or before the 3rd Monday of October following the effective date of the reorganization, the amount of deficiency in operation and

maintenance funds on the effective date of the reorganization which should have been paid by the property in the reorganized school district if such tax had been determined, certified and assessed prior to the effective date of the reorganization. The school district clerk shall certify the appropriate amount to each appropriate municipal clerk who shall assess, enter and collect such amount as a special tax on such property. This paragraph does not affect the apportionment of assets and liabilities under s. 66.03.

(c) **LOWERING OF TAX VOTED AT ANNUAL MEETING.** If on or before the 3rd Monday in October the school board determines that the annual meeting has voted a tax greater than that needed to operate the schools of the school district for the ensuing school year, the school board may lower the tax voted by the annual meeting. The school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified to him and enter it on the tax rolls in lieu of the amount previously reported.

(4) **TAX FOR DEBT RETIREMENT.** On or before the 3rd Monday of October, determine the amount necessary to meet any irrevocable tax obligations or other financial commitments of the school district not otherwise provided for. The school district clerk shall certify the amount apportioned to each appropriate municipal clerk who shall include the amount certified to him and enter it on the tax rolls as other school district taxes are assessed and entered.

(5) **REPAIR OF SCHOOL BUILDINGS.** Keep the school buildings and grounds in good repair, suitably equipped and in safe and sanitary condition at all times.

(6) **INSURANCE ON SCHOOL BUILDINGS AND GROUNDS.** Keep the school buildings and equipment amply insured. If there are no funds in the school district treasury sufficient to pay the premium, the school board may execute a note for that purpose.

(7) **DEPOSITORY.** Designate one or more banks in which the money belonging to the school district shall be deposited. When the money is so deposited in the name of the school district, the school district treasurer and his bondsmen are not liable for any loss as defined in s. 34.01(6). The interest on such deposits shall be paid into the school district treasury.

(8) **INVENTORY.** Annually make an inventory of the school district property.

(9) **DISCUSSION OF PUBLIC QUESTIONS.** Upon the written application of one-half of the electors of the school district, allow the use of the school buildings or grounds for the free discussion of public questions so far as such use does not interfere, in the opinion of the school board, with the prime purpose of the school buildings or grounds.

(10) **CITIZEN ASSOCIATIONS.** If the citizens of any community are organized into a non-partisan, nonsectarian, nonexclusive association for the discussion of public questions or for the promotion of public health by instruction in physical culture and hygiene or by physical exercises, grant to such association the use, when not being used for its prime purpose, of a school building or other school district property which is capable of being used in the work of such association, provide free of charge any necessary light, heat and janitor service and make such other provisions as are necessary for the free and convenient use of such school buildings or property by the association at such times as the association designates. All such gatherings shall be free to the public.

(11) **INDIGENT CHILDREN.** Provide books and school supplies for indigent children residing in the school district.

(12) **SANITARY FACILITIES.** Provide and maintain enough suitable and separate toilets and other sanitary facilities for both sexes at each school.

(13) **MAIL BOX.** Provide and maintain a mail box for each school of the school district located on a rural mail route.

(14) **HIGH SCHOOL COURSE OF STUDY.** In a union high school district or a common school district operating elementary and high school grades, determine the high school course of study, with the advice and consent of the state superintendent.

120.13 SCHOOL BOARD POWERS. The school board of a common or union high school district may:

(1) **SCHOOL GOVERNMENT RULES; SUSPENSION; EXPULSION.** (a) Make rules for the organization, gradation and government of the schools of the school district, including rules

pertaining to conduct and dress of pupils in order to maintain good decorum and a favorable academic atmosphere, which shall take effect when signed by a majority of the school board and filed with the school district clerk.

(b) **SUSPENDING PUPILS.** The school district administrator or a teacher designated by the school board also may make rules, with the consent of the school board, and may suspend a pupil for not more than 3 days for non-compliance with such rules or school board rules.

(c) **EXPELLING PUPILS.** The school board may expel a pupil from school whenever it finds him guilty of persistent refusal or neglect to obey the rules and is satisfied that the interest of the school demands his expulsion. Upon the ordering by the school board of the expulsion of a pupil the school district clerk shall file a notice of such order with the parent or guardian of the pupil. A parent or guardian of an expelled pupil may appeal the expulsion to the state superintendent. An appeal from the decision of the state superintendent may be taken within 30 days to the circuit court of the county in which the school is located.

(2) **ACCIDENT INSURANCE.** Provide for accident insurance covering pupils in the school district. Such insurance shall not be paid from school district funds unless the expenditure is authorized by an annual meeting.

(3) **AGREEMENTS WITH GOVERNMENTAL UNITS.** Enter into agreements, including leases for a term not exceeding 50 years, with a school district, city, village, town, county or the state or any department or any agency thereof for the purchase, operation and maintenance of land, buildings and equipment for educational purposes, including, without limitation because of enumeration, contracts for the construction or repair of school driveways, roadways and parking areas or for the operation of any school program authorized by law.

(4) **TUITION PAYMENTS.** (a) On its own order, provide for the education of the pupils of the school district on a tuition basis, if it first has made a written finding of fact that an emergency exists, stating the nature thereof, because of the destruction of school buildings of the school district, failure to obtain a qualified teacher or any other emergency which makes it impossible to conduct school within the school district. No state aids may be paid to such

school district until a copy of the finding of fact has been filed with the state superintendent. For a period of 2 years after making such order, a school district which suspends its schools under this paragraph is eligible to receive state and county aid in the same amount as if it had operated schools.

(b) **TUITION PROVISIONS.** On its own order, provide for the education of a portion of the pupils of the school district on a tuition basis, if the enrollment of a school district increases to a number exceeding 30 pupils per classroom. For a period of 2 years after making such order, the school district shall be eligible to receive state and county aid as though the pupils included in the order had been enrolled in the schools of such school district. The state superintendent may extend such period of eligibility from year to year, if he is satisfied on the basis of evidence presented to him that the school district is unable to provide sufficient funds for the construction of additional school buildings because of constitutional limitations on debt or that a school district reorganization which affects the school district is being contemplated under Ch. 117. Thereafter the school district is not eligible to receive state and county aid until adequate school building facilities are provided in the school district to properly accommodate pupils eligible to attend the schools of the school district.

(5) **BOOKS, STATIONERY AND EQUIPMENT.** Purchase necessary books and stationery for the proper administration of the school district; purchase equipment, books, school apparatus and heating and ventilating apparatus approved by the department for the use of the schools of the school district, not exceeding \$600 in any one year, from any funds not otherwise appropriated; and purchase any school books which in its judgment are needed by pupils whose parents are not able to furnish such books. The \$600 limitation in any one year does not apply to such purchases in a common school district operating elementary and high school grades.

(6) **FEDERAL AID.** Apply for, receive and expend moneys made available to it by any act of congress for agricultural, vocational or military training, for educational facilities, including teaching staff, or for school lunch programs.

(7) **EXCHANGE TEACHERS.** Exchange any teacher employed by the school district for a teacher employed by a school district in another state or country. No such exchange may be for a

longer period than one year. A teacher of this state exchanged under this subsection shall be deemed to have taught during such period in the school district by which he is employed and shall be assessed for the benefit of the state teachers retirement system, the full amount which would have been assessed against him had he actually taught in such school district.

(8) **SCHOOL HOURS.** Establish rules scheduling the hours of each school day during which the schools of the school district shall be in session. The school board may differentiate between the various elementary and high school grades in scheduling such school hours.

(9) **ARCHITECTS AND ENGINEERS.** Contract with or employ architects and engineers for the preparation of plans and specifications for school buildings, structures and other improvements to school district property and for all other related services.

(10) **SCHOOL LUNCHES.** Furnish school lunches to pupils and pay for such lunches out of school district funds. The school board may charge pupils and employees for the cost of school lunches.

(11) **NURSES AND DENTISTS.** (a) In counties having a population of less than 500,000, employ public health nurses and licensed dentists who shall be under the supervision of the local and state boards of health.

(b) In counties having a population of 500,000 or more, employ qualified public health nurses and licensed dentists who shall cooperate with the local and state boards of health.

(12) **HISTORICAL RECORDS.** Under s. 44.09, transfer title to any school records to the state historical society which are no longer needed for the proper administration of the school district and which the society determines are of permanent historical interest.

(13) **PRE-KINDERGARTEN CLASSES.** Establish and maintain classes for children less than 4 years of age under such regulations as it prescribes. The school board may accept and receive federal funds for such purpose and expend such funds in conformity with the purposes and requirements thereof. The school board may charge a reasonable fee for attendance at such classes but may waive the fee or any portion thereof to any person who is unable to make payment.

(14) **KINDERGARTEN.** In a common school district operating elementary grades or operating elementary and high school grades, establish and maintain a kindergarten. The kindergarten shall constitute a school of the school district and may not be discontinued unless the kindergarten enrollment for the preceding year was less than 15. The school board may discontinue kindergarten classes for 4-year olds.

(15) **SPECIAL HIGH SCHOOL COURSES.** In a union high school district or a common school district operating elementary and high school grades, establish and maintain courses in industrial arts, home economics, agriculture or commercial subjects.

(16) **SCHOOL BOARD ORGANIZATION; FEE.** Pay the membership fee in an organization of school boards in this state and the actual and necessary expenses of its representatives incurred in attending meetings of such organization.

(17) **PUBLIC MEETINGS; LIABILITY.** Grant the request of any responsible resident of the school district to use a schoolhouse in the school district for such public meetings as, in the judgment of the school board, will aid in disseminating intelligence and promoting good morals. The applicant shall be primarily, and the school board members secondarily, liable to the school district for any injury to property and for any expense incurred in consequence of any such use of a schoolhouse.

(18) **SPECIAL ACTIVITIES.** Grant the use of a schoolhouse in the school district for lectures, entertainments and school exercises held under the auspices of and for the benefit of the school and permit an admission fee to be charged.

(19) **PUBLIC MEETINGS.** Grant the use of school buildings and grounds to any responsible organization for public meetings to which an admission price is demanded, and to charge for such use an amount fixed by the school board. Amounts so received shall be paid into the

school district treasury to constitute part of the general fund and to be used for the benefit of the schools of the school district.

(20) **CIVIC ACTIVITIES.** Provide for the free use of school property for civic, social and recreational activities which do not interfere with the prime use thereof. The use of school buildings shall not be granted for public dancing, if a majority of the electors of the school district object in writing or if a resolution against public dancing in the school buildings has been adopted at an annual meeting.

(21) **LECTURES.** Provide free lectures on educational subjects in school buildings, public library buildings or other suitable places, and provide for the further education of the adult residents of the school district. The school board may purchase books, stationery, charts and other things necessary to conduct such lectures and may designate a person to manage such lectures.

120.14 AUDIT OF SCHOOL DISTRICT ACCOUNTS. In a common or union high school district:

(1) At the close of each fiscal year, the school board of each school district shall authorize an audit of the school district accounts pursuant to sub. (2) or employ a licensed accountant to audit the school district accounts and certify the audit. The cost of the audit shall be paid from school district funds.

(2) The school board may request the department of administration in accordance with s. 16.58(4) to audit the school district accounts, install a system of accounts and advise and make recommendations concerning existing systems of accounts.

(3) The annual meeting may authorize and direct an audit of the school district accounts either by a licensed accountant or by the department of administration.

Union High School Districts

GENERAL CHARACTERISTICS

1. The union high school district has an annual meeting which has the powers of the common school district annual meeting, except authorizing an indebtedness of over 5 percent of the district's equalized valuation. Common school district statutes are applicable to

union high school districts.

2. The union high school district board has the powers of the common school district board.
3. The union high school district operates only the 9th, 10th, 11th, and 12th or high school grades.

City School Districts

GENERAL CHARACTERISTICS

1. City school districts are the only fiscally dependent districts in which the budget and tax levy must be approved by the fiscal board although the budget is developed and administered by the school board.
2. The city school system does not have an annual meeting.
3. The board of education may be elected at large, at large to numbered seats, by wards, or may be appointed by the mayor. All school boards are now elected in Wisconsin.
4. Joint city school districts electing board members by aldermanic districts must also elect members from each municipality in the area attached to the city for school purposes. If elected at large, electors in attached territory may be elected.
5. The fiscal board consists of all city council members of the city plus the town chairmen plus the presidents or mayors of other municipalities with territory in the district. Each member has one vote for every \$200,000 of equalized valuation which he represents.
6. The city holds title to all school district property.
7. City school districts budget on a January 1 to December 31 fiscal year the same as cities.

120.49 SCHOOL BOARD POWERS AND DUTIES. In a city school district the school board shall have the powers and be charged with the duties of the school board of a common school district, as far as the same are not otherwise provided for or limited by statute. The school board of a city school district may:

(1) **SCHOOLS AND COURSES.** Establish, organize and grade the high schools, elementary schools, night schools and kindergartens and prescribe the courses to be taught therein.

(2) **RULES.** Adopt rules for its meetings and deliberations and for the government of the schools, including rules pertaining to conduct and dress of pupils in order to maintain good decorum and favorable academic atmosphere, the faculty and other school board employees.

(3) **EMPLOYES.** (a) Employ a school district superintendent for a period of not more than 3 years, an assistant superintendent, principals and teachers.

(b) The school board may employ janitors and engineers and other needed help to care for the school buildings and other school property.

(c) The school board may fix the compensation and prescribe the duties of all persons employed or appointed by the school board.

(4) **PROPERTY AND BUDGET.** (a) Estimate the expenses of the schools and prepare a budget, purchase sites for school buildings or

other school uses and construct buildings or additions thereto. Any action under this paragraph shall be submitted to the common council for approval or, where applicable, the fiscal board under s. 120.50. Deeds and leases taken shall be in the name of the city and the title to all school property shall vest in the city.

(b) The school board may select sites and employ architects and engineers for the preparation of plans and specifications for school buildings and adopt such plans and specifications.

(c) An agreement made by the school board under s. 120.13(3) shall be approved by the common council, or where applicable, the fiscal board under s. 120.50.

(d) All money appropriated for school purposes shall be under the direction of and shall be expended by the school board.

(5) EQUIPMENT. Purchase and preserve necessary school equipment and apparatus.

(6) INSURANCE. Provide for accident insurance covering pupils in the school district. Such insurance shall not be paid from school district funds unless the expenditure is authorized by the common council or, where applicable, the fiscal board under s. 120.50.

(7) TEXTBOOKS. (a) Determine the textbooks to be used in the schools and keep a list of such books in the school board office. The school board shall not change such textbooks within 3 years of adoption, unless the school district furnishes free textbooks.

(b) The school board may purchase textbooks and fix the terms and conditions under which they are furnished to pupils, but no book may be used or permitted which tends to teach sectarian ideas.

(8) UTILITIES. Contract for the necessary fuel, light, water and supplies for the schools.

(9) SCHOOL LUNCHESES. Furnish school lunches to pupils at cost. School lunches may be furnished to needy pupils at such prices and on such conditions as the school board prescribes, but the fact that such lunches are furnished to some pupils at less than cost shall not be disclosed to others.

(10) PRE-KINDERGARTEN CLASSES. Estab-

lish and maintain classes for children under 4 years of age in accordance with rules and regulations prescribed by the school board. The school board may accept and receive federal funds for the operation of such classes and expend such funds in conformity with the purposes and requirements thereof. The school board may charge a reasonable fee for attendance at such classes in order to sustain the classes but may waive such fee or any portion thereof to any person who is unable to make such payment.

(11) SCHOOL BOARD ORGANIZATION; FEE. Pay the membership fee of the school board in an organization of school boards in this state, and the actual and necessary expenses of its representatives in annually attending a meeting of such organization.

120.51 TAX LEVY. (1) Annually, on or before September 30, the school board in a city school district shall make an estimate of the expenses of the public schools for the ensuing year and the amount which must be raised by city taxation and shall certify the estimate to the city clerk who shall submit the estimate to the common council at its next meeting. The common council shall consider such estimate and, by resolution, shall determine and levy the amount to be raised by city taxation for school purposes for the ensuing year. Such amount shall be included in the annual city budget and shall be called the "City School Tax."

(2) In a city school district having a fiscal board, the city clerk shall submit the school board estimate made under sub. (1) to the fiscal board at its next meeting. The fiscal board shall consider the estimate and, by resolution, shall determine and levy the amount to be raised by taxation for school purposes for the ensuing year.

120.53 TAXATION OF ATTACHED TERRITORY. (1) All property attached to a city for school purposes shall be taxed for such purposes the same as property within the city. The equalized valuation of the property of each municipality lying with the city school district shall be the equalized valuation certified under s. 121.06(2).

(2) Annually, the city clerk shall ascertain the total taxes levied for city school district purposes and shall apportion to property attached for school purposes its proportionate share thereof, based upon the equalized valuation of all property subject to such taxes within the city school district. Such proportionate amount shall

be certified to the clerk of each municipality having territory attached to the city for school purposes and such amount shall be entered on the tax roll, collected and returned in accordance with s. 120.17(8).

120.54 DISBURSEMENTS. In a city school district, the city clerk shall keep separate accounts of all money raised and apportioned for city school purposes and such money shall be disbursed in accordance with this section and s. 66.042. The school board shall present to the city clerk a certified bill, voucher or schedule, signed by the school board president and school district clerk, giving the name of the claimant and the amount and nature of each claim. Upon such certification, the city clerk shall issue proper orders to the city treasurer, who shall pay them from the proper funds.

120.55 CONSTRUCTION WORK. (1) In a city school district the construction of school buildings shall be let by the school board to the lowest responsible bidder, in accordance with s. 62.15, and for that purpose the school board shall possess the powers conferred by s. 62.15, on the board of public works.

(2) In a city school district the alteration or repair of school buildings or other construction work, the estimated cost of which exceeds \$1,000, may be done under either par. (a) or (b).

(a) The work may be let by the school board to the lowest responsible bidder, in accordance with s. 62.15, and for that purpose the school board shall possess the powers conferred by s. 62.15 on the board of public works.

(b) Upon the passage of an ordinance under s. 62.15 the work may be done directly by the school board without submitting it to bids.

120.56 SINKING FUND. (1) A city school district may establish a sinking fund for the purpose of financing the construction of school building. All money raised by taxation pursuant to this authorization shall be deposited by the city treasurer in a separate fund, designated a sinking fund, to be used to finance the construction of school buildings. Such money shall not be used for any other purpose, except as provided in s. 67.11(1), nor shall it be transferred to any other fund unless either so authorized by adoption of a resolution by a three-fourths vote of the school board members and the adoption of a resolution by the common council approving the school board resolution or, where applicable, so authorized by a three-fourths vote of the fiscal board under s. 120.50.

(2) In the case of a joint city school district, the proceeds from sale of school property shall be deposited in the sinking fund authorized by sub. (1) to be used and expended as provided in sub. (1).

Unified School Districts

GENERAL CHARACTERISTICS

1. The unified school district does not have an annual meeting. The board has the powers of the common school district meeting, except the authorization of long-term debts.
2. The 5, 7, or 9 member board is elected at large according to an apportionment plan or to numbered seats (s. 120.02).
3. The unified school district is fiscally independent of the town boards, village boards and city councils. Unified districts budget on a July 1 to June 30 fiscal year.

4. When a change is made from the city school system to a unified district or common school district, the title to school property is transferred from the city to the school district by purchase. The purchase price is the outstanding indebtedness of the city for school purposes. The city is relieved of present and future liens on its borrowing power for school purposes. The bonds for said purchase are negotiated by the boards of the common school district or by the board of the unified district, as the case may be.

120.74 SCHOOL BOARD MEETINGS. (1) Annually, the school board shall elect a school board

president, school board vice president, school district clerk and school district treasurer from among its members and a school board secretary who need not be a member of the school board.

(2) The school board shall meet at least once each month and at other times upon the call of the school board president or upon the filing of a request with the school district clerk signed by a majority of the school board members.

(3) Each school board member may be paid an amount fixed by the school board not exceeding \$10 for each school board meeting he actually attends.

(4) Proceedings of the school board shall be published in accordance with s. 120.48 (4).

120.75 SCHOOL BOARD POWERS AND DU-

TIES. The public schools of a unified school district shall be under the management, control and supervision of a school board. The school board shall have the powers and duties under ss. 120.12 to 120.17, 120.19 to 120.11 and 120.58, including the power to make rules pertaining to conduct and dress of pupils in order to maintain good decorum and a favorable academic atmosphere. No annual meeting shall be held in a unified school district but the school board shall have the powers of the annual meeting under s. 120.10. Annually, the school district clerk shall file the report required under s. 120.18. The school board shall employ a school district administrator under s. 118.24. The school board shall not, in the name of the school district, issue bonds or incur other indebtedness without approval of the electors of the school district in any instance where the school board of a common school district is not authorized to do so.

City of the First Class

Chapter 119 of the Wisconsin statutes applies only to cities of the first class and the only such city in Wisconsin is the City of Milwaukee. Management of the school system is vested in a 15-member board of education which is elected at large. Other than this and certain requirements relating to tax

limitations for operation and debt purposes, this type of district operation is similar to the unified school district. Actually, the unified school district was patterned to a large extent after the Milwaukee city system.